G. R. S. IX-5]

Previous references

Copy. 1/10 (Secs. 1–4)
Cir. 1/10 (1–4)
G. C. 1/2–9 of 13.9.04
Secl. 6/2–12 (1–9)
2/13–14 (1–8)

~~*Later references*~~

6–7 (1–7)
9: 15 (1–2)
16 (1–8)

1920.

(Military)

File No 97–16

Serial Nos. 5, 6, 7, 9, 14, 15, [illegible], 17, 19, 20, 21

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 5 to 21.

Part B for file

SUBJECT.

Verification of the stock of materials in the Military Stores.

8(5) From the Chief Commissariat. No 12399 of 2/6.17
Forwarding a statement showing the result of the verification of the stock of articles in the Mily. Stores.

9(21) To the Chief Commissariat. G. 3151 of 7/8/20.
Returning the enclosures to his letter, re. Verification of stock in the Military Stores.

WD 2253—1218—20,000—11-6-20.

WD 1233—GPB—60,000—1-12-16—S.

2

G. R. S. III-2

General and Revenue Secretariat.

Mis File No. 97 of 1916.

Serial No. 6

To,

The Chief Commandant.

No G 322. dt 10-7-17

"Enquires whether all the articles refd to in the lists forwarded with Sls were checked by the members & the president of the Committee or whether each of them checked a few articles independently & if the latter requests to furnish the original stock lists prepared by the members individually & also to forward the explanation of the Lupot, Lily Stoves, on certain point."

From

The Chief Cond.r, Mil. S.T.

No 1009 dt 27-7-17

Requesting to return the lists forwarded with Sls for reference.

3) Submitted with a draft forwarding the lists & asking for the return.

It seems desirable to retain a complete copy of the lists in the file also. Hence, a copy may be sent typed.

4) Yes done 4/8/17

31/7.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

A 4/B

G. R. S. III-2

General and Revenue Secretariat.

Secy File No. 97 of 1916.

Serial No.	
9	To, The Chief Commissioner No. G 2005 dt. 7/12-8-17 Forwards the bills asked for in ll, & requests that they may be returned at as early a date as the particulars called for in Q 4.

Gus

NOTE—Contn. sheet.

4036
UC 37

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

July File No. 97 of 1916.

Serial No. 14

From
The Chief- Comptr, Rn-S-T.
No 11996 dt 25-11-17
forwarding the information called for in regard to the verification of stores in the July stores.

5 July Subd file 97-16 containing the previous references has been sent to Comptroller N/D for opinion & its return has to be awaited.

Y. C. 27/11. by W/28/11/17

15

From
The Chief- Comptr, Rn-S-T.
No 5784 dt 26-12-17
forwarding for orders of Govt a copy of letter No 12399 dated 27-6-17 from the Comptroller and a copy of the stores Supdts report thereon in the matter of taking into account the quantities of articles found surplus in the stores at the time of verification.

7 Subd with a draft N/D reminder to the Comptroller.

Y. C. 31/12/17

NOTE—Contn. sheet.

ND 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | Mily File No. 97 of 1916.

Serial No.

(B) The shortages noticed by the Committee in the stock.

14) 5. Point (A).- The following shortages which is are observed in Risaldar Shaik Mustafa's list does not appear in the consolidated list:-

~~(1) Trousers W.S.R. Mounted Rifles Regt.~~

(1) Trousers, F.D. 2nd Batn. 137 @ 5-0-8 = ~~673-11-4~~ 690-11-4

In the consolidated list, articles of the same kind but of different value have been clubbed together with the result that deficiencies under 26 items do not appear as such and a large surplus under one or more is taken as counterbalancing deficiencies under others. In consequence of this departure from the original verification lists, the consolidated list does not represent the result of verification as actually recorded by the members of the Committee.

P

15) 6. Point (B).- A statement showing the description and value of articles found deficient by the Committee and the explanation offered by the Superintendent of the Military Stores for these shortages ~~is~~ are put up. It is observed that the aggregate value of the articles found short amounts to --- Rs. ~~2669-14-8~~ 2686-14-8

The explanation furnished by the Superintendent in most cases is that such deficiencies "occur

NOTE—Contn. sheet.

in

ND 1233—GPB—60,CCC—1-12-16—S.

Serial No.

in the usual course". It is doubtful whether this explanation is tenable. A few striking instances of deficiencies thus explained are noted in the margin and considering the nature of these articles there appears to be no reason why any deficiencies should occur in them "in the usual course".

* Sls. 15, 31, 41 & 48 in the statement

In some cases the Superintendent has accounted for the deficiencies by explanations such as " was with the cutter or chuckler", "issued to Regiments", "was in the sample bureau", and "issued as samples". Such transactions should have been brought on the accounts as they took place. If the articles reported to be deficient were in fact with the cutter or chuckler or in the sample bureau, the Superintendent could have easily produced them at the verification and if he had done so, the Committee would not have reported them as deficiencies. A few striking instances of deficiencies thus explained are those shown against Serial Nos. 45, 49, 53, 58 and 61 to 63. For reasons noted in the remarks column of the statement against these items it is for consideration how far such explanations are acceptable.

With regard to another class of items, the Superintendent has said that the stock "may be taken at the actual figures as found on checking ". This remark applies mostly to items under which surpluses have been shown in the consolidated list by clubbing

together

WD 1233—GPB—60,CCC—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | Mil. File No. 97 of 1916.

Serial No.

Financial Secretary has strongly advocated the desirability of empowering the Chief Commandant to adjust small differences in the stock account by bringing on surpluses to stock and writing off small differences and has suggested that the sanction of Government may be dispensed with unless the net deficiencies to be written off after an annual stock taking exceeds Rs.500 in value or unless the deficiency in a single item uncompensated by surpluses under other similar items exceeds Rs.100/-.

The delegation of power proposed is not intended to be confined to deficiencies as deficiencies but in relation to surpluses under other items. It is not clear how a surplus under one item can be regarded as making good a deficiency in another. Supposing that even if such an arrangement as suggested by the Financial Secretary may be adopted, the question will arise what kinds of articles are to be regarded as similar. This is a point which is obviously not capable of an easy solution.

The suggestion does not also propose to confine the adjustments without reference to Government to the classes of articles under which surpluses and deficiencies are in the nature of things unavoidable. Small differences might occur in the case of articles, whose quantities are determinable by weight or measurement, owing to the difficulty of enforcing exactness at

every

NOTE—Contn. sheet.

4837

WD 1233—GPB—60,CCC—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | File No. 97 of 1916-17.

Serial No.

or large dealers in piece goods whom he has consulted. His correspondence with such firms only shows that deficiencies and excesses are of common occurrence in the case of piece goods and do not appear to support his proposal to defer bringing such surpluses into account till the stock is exhausted. - The procedure suggested by the Comptroller cannot involve any difficulty or inconvenience and there seems to be no good reason why it should not be - adopted. The G.O. of 14th February 1916 which was issued with the concurrence of the Financial Secretary has in fact already directed the adoption of this procedure.

25/3

(Extraordinary Member) W/25/3/16

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | Mily File No. 97 of 1916.

Serial No.	
	2. Commandant of the Transport Corps Depo
	3. Commandant C. Hari Rao.
	Rao 5.4.18.
	Read 19-4-18
	25) Draft calling for the information required in paras 22 & 23 is sent up. In the attempts made to collect the information in the secte are all in vain I
	27/4/18
	With regard to the proposed enquiry relating to the Stationery Depot kind ref: is invited to the routine Note placed in the file. In the circumstances explained therein it does not seem necessary to ask the Supdt of Stationery in the matter.
	29/4 29/4/18
17	30 The Chief Electrical Engr. The Agent for Mysore Rys. The Dy. S. Police. The Director of Industries D.O. No. 14867-90 M 16/18 calling for information regd in paras 22 & 23.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat.

Mily File No. 97 of 1916.

Serial No.

28) Extract of Extraordinary Member's order dated 5-4-18, in Mily. file 97-16 re the submission of periodical stock returns of the Military Stores:-

The linked file containing letters Nos. 4996 and 5784 dated 25th November 1917 and 26th December 1917 respectively may be sent to the Financia Secretary for an expression of his opinion.

29) Forwarded to Fl Secy with compliments for favour of opinion.

C8X
2/5/18

4/3/18

30)
The points on which the Financial Secy's opinion is invited are:-
1) Whether the explanation of the Supdt. Mily Stores for the deficiencies in Stock, Stores whose been noticed by the Committee - as given in Supdt's memo. Flag X - may be accepted.
2) Whether the Supdt is in order in not maintaining an account of articles of a Contingent nature such as Coal, Sheet iron Sunlight Soap, and such other articles as are purchased for their use,

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

Serial No.

3) When the Surplus as noted by the Committee in the Examination of piece goods & such other articles shd not be brought on the accts as suggested by the Compte -

p P. W. D.

3) As regards point 1 - the deficiencies in certain items are accounted for in one of the following ways (a) Issued from Stock to cutter, but not entered in the accts -

(b) Kept in the Sample Bureau.

(c) Detailed accts of Store Subsidiary articles, not kept.

(d) Differences occurring in the usual course - in respect of pieces goods &c as in all textile fabrics -

Regarding reasons (a) & (b) the Suptdt points out that the omission to show the articles issued as cutter & kept in the Bureau was due to his method of Verification adopted by the Committee in that he did not know of the number & extent of the discrepancies till after the checking was finished and comparison of the figures given by the Committee with the book figures was effected.

This explanation cannot be accepted, for it was the duty of the Suptdt to have produced before the Committee all

NOTE—Contn. sheet.

Serial No.

Differences upto 3% of the original weights of the price may be allowed as due to difference in measurement

M
10/7/18

Sketch by the measurer &c...

But the committee of the Chief Commd. Shd have opinion as to whether the officiency ordered may be accepted in each case—

32) As regards point 2) it has already been held that the Supdt's procedure is not correct. He shd be asked to maintain detailed accts. Reasonable allowance shd of course be made for wastage, breakage &c — in regard to adjustment of officiency ordered in Stock-taking — No article in the ship Stock, whether Store proper, furniture, or contingency, shd be Regd. on account — The opinion of the C.C. as to point 1 may be accepted.

Lastly as regards point 3) There is some

33) force in what the Supdt. and the Supdt Ch. Commd. say in regard to the surpluses being higher on the accts. But the actual point in the Comptr's Opinion is missed by them. The very authority quoted by the Supdt viz the Stock Regn Standing order by Store accts Supports the Comptr's View. ~~and not~~ The actual Comd. balance, whether more or less than the book balance, and whether the difference is large or

NOTE—Contn. sheet.

G. R. S. III-2j

General and Revenue Secretariat. | File No. 47 of 1916.

Serial No.

Shd invariably be kept in the accounts and the differences adjusted. Ordinarily there shd be neither excess nor deficiency if the accounts are properly kept. And the existence of excess is also an irregularity, & accounts should be examined if it cannot be otherwise accounted for. In regard to the adjustment of the differences between, there will be no difficulty in regard to surplus. But as regards deficiency, reasonable allowance shd be made for differences in measurements, weights, drying shrinkage and all deficiencies that can fairly be accounted arrangements for them shd be entered in a book & debited to Revenue. Of course deficits only wherever possible shd be laid down in the matter. If no subs for said are possible the opinion of the Committee as to the extent of the deficiency may be accepted.

Deficiencies are and also shortages admissible shd be made good by the persons responsible, for obvious reasons. Suitable action may however be taken in adjusting the differences, either by

NOTE—Contn. sheet.

Serial No.

or deficiency — in foregoing lines —

Hsey)

18
31.5.20.

34) I have carefully gone through this with A/S Fin & I agree with his remarks.

35) Allowances shd be made

(a) for difference of measurement as in the case of cloths — differences upto 3% may be admitted overlooked provided they are excesses in some cases & deficiencies in others.

(b) As regards counts, where excesses under one head are set off against deficiences in other heads or the articles under the two heads are such as may be grouped up compared with one another — the differences may be overlooked. Also

(c) Reasonable allce shd also be made for drayage, shrinkage &c in the case of articles liable to such change —

Deficiencies found after making allowances as above if not properly explained should

in the case of small articles received & issued in large numbers at a time like hooks, rings, buttons &c a small allce of 1 or 2% may be made,

WD 1233—GPB—60,000—1-12-16—S.

Serial No.

be made good by the person on whom responsibility is fixed after proper enquiry.

10/7/18

BrT)

18
10/7/18

36) Submitted with reference to para 28 of the Notes.

As regards the information required in paras 22 and 23 kind reference is invited to the tabular statement placed in the file.

The points requiring orders are more indicated in paras 16 to 19 of the Notes.

As regards the question of making allowances refd to in para 35 it may be noted that no such allowances were made on a previous occasion when shortage was brought to the notice of Govt (vide G.O. no G. 1152-8/July 215-14-8 dt 14-2-16)

A

T2

G. R. S. III-2]

4837

General and Revenue Secretariat. | File No. 11 of 191 .

Serial No.

B

and that the fact that a fund has been formed out of the value of Surplus cloth (vide G.O. nos July 704-6/107-S- M 27-2-09 and 824-6/2-09-S M 1/1 goes to show that the occurrence of deficiency in cloth is unusual.

2.

13/7

M 13/7 Ref Nos 22 & 23.

Chas Secy Ref 13/7/18

3) Submitted with reference to the Extraordinary members note of 5/4/18

3) The arrangement in other departmental stores appear to be of the same nature - In the Electrical & RY Stores Mds of Depts have power to ~~write~~ write off deficiences under a certain value.

4) As suggested by the Accountant General a small margin of error & waste should be allowed in regard to articles issued by measure or number. ~~with~~ be helpful if supported a draft order. CSO

Secy - omitted this - RY Secy

4) A draft order may be put up in support

NOTE—Contn. sheet.

WD A 1789—GIPS—60,000—29-3-18—S.

(1)

G. R. S. III-2]

General and Revenue Secretariat.

Secy. File No. 9 of 191..

Serial No.

44)
Draft submitted as per orders.
Y. 6/9
Chupley

W. Fuller

Secy

1722
21.9.19

Dewan
eos
17/9/19

Will the Sanction kindly be sent in
person & get my opinion recorded?
25.11.19

As orders have issued in
vide G.O. No. G 22509-10/mil 282-18.
of the 30th March 1920; this file will be
recorded & on approval.
12
13/7/20.

SECRETARIAT
II
POLITICAL BRANCH
13 JUL 1920

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. III-2]

General and Re Secretariat. | Misc. File No. 97 of 1916.

Serial No.	
18	From The Director of Industries & Commerce D.O. No 7629 W 8-5-18 Furnishing the information called for in regard to the stocks in the Central Industrial workshop.
19	From The D.G. of Police D.O. No 5246 W 9-5-18 Furnishing the information called for in regard to the stocks in the Police stores.
20	From The Chief Electrical Engr. D.O. No 150 W 13-5-18 Furnishing the information called for in regard to the stocks in the Electric stores submitted. The file containing the previous note has been submitted to the H. Secy for favour of opinion on 3-5-18 and its return has to be awaited. A draft reminder to the Agent for Railways who has

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

G. R. S. 111-2]

25

General and Revenue Secretariat. | Mily File No. 97 of 1916.

Serial No.

Not replied is submitted for approval.

Z. 27/5 — Jame Cater 27/5/18

Gms

GEN. SECRETARIAT V 03 MAY 29/5

From

The Agent for Mysore Railways.

D.O. No 1794 30/5/18

Furnishing the information called for in regard to the stores in the Railway Stores. Subd.

The return of the main file from Box II has to be awaited.

Z. 4/6/18

Wms with- Cw

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

No. 1221, Mnk

CHIEF SECRETARIAT
POLITICAL BRANCH
4- AUG. 1920

26

3rd August 20.

From

Lt.Col.B.Chamaraj Urs., Sardar Bahadur.,

Chief Commandant, Mysore State Troops, Bangalore.

DIARY NO. 2116

19 -19
SECTION.
FILE NO.
SERIAL NO.

To

C.S.Balasundaram Iyer Esq., B.A.,

Chief Secretary to the Govt. of His Highness the Maharaja of Mysore, Bangalore.

Sir,

I have the honor to request that the marginally noted reports -- referred to in para 7 of Government Order No.G.22509-10/Mily. 282-18-4 dated 30th March 1920 may kindly be returned to this office. On receipt of the same they will be dealt with on the lines indicated in the above order and a report submitted to Government.

1. Report of the verification of stock for 1916-17
2. -do- -do- 1917-18
3. Report of transfer of the charge of the stores from Mr.C.M.Raghavendra Rao to Mr.Ponnasamy Mudaliar.

I have the honor to be,

Sir,

Your most obedient servant,

B. Chamaraj Urs

Lt.Col.S.B.

Chief Commandant,

Mysore State Troops.

Subd with a reff

5/8

CHIEF SECRETARIAT
POLITICAL BRANCH
7- AUG. 1920

5/8/20

7/8/20

3150 Encl 7/8/20

G. R. S. 26] 6/12

27

File No.

Serial No.

Diary No. of letter replied to

No. G 3150 Encs

General and Revenue Secretariat

( )

, the *191* .

To

The Chief Commandant
M S T.

Date of issue 7/8/

Signed by R. BM

Sir,

I am directed to forward herewith the Enclosures received with your letter noted in the margin re the verification of Stock in the Military Stores for 1916-17 & 1917-18 as also the Statements Connected with the transfer of the Charge of the Stores from Mr C. M. Raghavendra Rao to Mr Ponnusawmy Mandaliar over.

(2) 6911 G 27/31. 5. 1918

(1) 12399 G 27. 6. 17.

(3) 5749 G 19. 12. 1918

& 8136 G 14. 2. 19.

SUBJECT.

is desired by you in your letter
1221

MM 5781 10

SECRETARIAT
POLITICAL BRANCH
7 AUG 1920

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.

66	191	Bags Kit complete	1	4- 2- 5	4- 2- 5	With tailor, sample
67	195	Breeches, L.S.R.	1	5-10- 8	5-10- 8	
68	197	Breeches khaki drill officers	3	1-10- 3	4-14- 9	May be taken at the actual figures as found on checking. This was mixed up with item No.196.
69	198	Capes Boat cloak sowar L.S.R.& I.S.R.	1	5- 4- 5	5- 4- 5	Sample.
70	199	Cloak boat without cape	1	11-10- 7	11-10- 7	These are differences that occur in the usual course.
71	209	Coats khaki drill L.S.R.	2	2- 5- 4	4-10- 8	May be taken at the actual figures as found on checking.
72	"	do do	1	2- 4- 5	2- 4- 5	
73	"	do Infantry	2	2- 4- 0	4- 8- 0	
74	"	do khaki sowar L.S.R.	6	3- 3- 6	19- 5- 0	
75	210	Coats khaki serge sowar	3	13-13- 0	41- 7- 0	
76	214	Coats khaki officers	2	3-11- 4	7- 6- 8	Please see 211.
77	222	Haversacks canvas	1	1-12-11	1-12-11	May be taken at the actual figures as found on checking.
78	225	Knicker	1	1- 3- 0	1- 3- 0	Sample.
79	228	Marks yellow L.S.R.	7	0- 3- 8	1- 9- 8	May be taken at the actual figures as found on checking. These got mixed up with item No.234 which shows a corresponding excess.
80	230	Marks Trumpet Major	1	2-12- 1	2-12- 1	
81	"	do	1	0- 8- 0	0- 8- 0	
82	235	Marks Lance Naiks	22	0- 0-11	1- 4- 2	
83	236	Marks Sepoy 2nd grade	39	0- 0-11	2- 3- 9	May be taken at the actual figures as found on checking. The deficiency is found with item No.226.
84	238	Shirts Khaki Mull	1	1- 0- 0	1- 0- 0	Sample
85	239	Neck ties	2	0- 2- 0	0- 4- 0	Sample

Sl.No.	Item No.	Name of article.	Quantity of deficiency	Rate.	Value.	Explanation of the Superintendent.
1	4	Braids yellow	5 yards	0- 5- 8	1-12- 4	These are differences that occur in the usual course.
2	5	Braids white for marks	10 - 30	0- 1- 3	0-13- 7	-do-
3	9	Bunting white	23- 5	0- 9- 0 minimum	13- 0- 3	One roll containing 23¼ yards was with the cutter. — (1)
4	10	do yellow	1- 13	0-10- 4	0-14- 1	These are differences that occur in the usual course.
5	11	Canvas green	0 - 7	1-12- 6 minimum	0- 5- 7	-do-
6	13	Carpets	2	1- 4- 0 minimum	2- 8- 0	Issued for samples. They were not shown in the accounts. They were entrusted on the responsibility of the Superintendent. — (2)
7	19	Cloth Pagady dark blue	0 - 18	0- 7- 9	0- 3-11	These are differences that occur in the usual course.
8	31	Cord yellow for full dress coats	46 - 7	0- 1- 0 minimum	2-14- 2	-do-
9	33	Codroy khaki	15 - 29	1- 4- 0	19-12- 1	-do-
10	37	Drill Officer's Khaki	5 - 12	1- 0- 3	5- 6- 8	-do-
11	43	Kullas khaki	21	0- 8- 0	10- 8- 0	May be taken at the actual figures as found on checking.
12	43	do red	1	0- 5- 6	0- 5- 6	-do-
13	48	Pagadies silk Infantry	4	8-12- 0	35- 0- 0	They were in the Stores and were

						close of the checking.
14	49	Pagadies blue cotton	13	2- 4- 0 minimum	29- 4- 0	-do-
15	53	Patties khaki cotton	85	1- 1- 0	90- 5- 0	These are differences that occur in the usual course.
16	54	Patties black wool	1	1- 3- 3	1- 3- 3	Was in the Sample bureau.
17	63	Serge fine white	16 - 27	3-12- 6	63- 5- 5	These are differences that occur in the usual course.
18	63	do	2 - 35	3-11- 6	11- 0-10	
19	67	Socks	half pair	0-14- 0	0- 7- 0	Sample sealed.
20	68	Tahsils for mull pagadies	1	1- 2- 0	1- 2- 0	These are differences that occur in the usual course.
21	69	Tape khaki	4 - 3	0- 0- 3 minimum	0- 1- 1	-do-
22	70	Tape white	2 - 27 1 - 26	0- 2- 6 0- 2- 0	0- 6-11 0- 3- 8	-do-
23	76	Acons & Runners gold	half set	14- 8- 0	7- 4- 0	-do-
24	81	Kulla lace	2	8- 0- 0	16- 0- 0	Sent as samples to Kulla Manufacturing Co., Ludhiana.
25	82	Lace gold	2 - 18 2- 19 4- 19 19 - 29	4- 0- 0 2-10- 0 2- 0- 0 1-12- 0	10- 0- 0 6-10- 2 9- 0-11 34-10- 7	These aredifferences that occur in the usual course.
26	83	Lace silver	6 - 34 3 - 32	4-11- 0 2-10- 0	32- 8-10 10- 3- 4	-do-
27	88	Badges Pagady Infantry Third Battalion	1	0- 8- 6	0- 8- 6	-do-
28	90	Badges officers	8	0-12- 8	6- 5- 4	Given for gilding; since received.
29	91	Badges Scouts	1	0- 1- 3	0- 1- 3	Sample bureau.
30	92	Badges shoulder I.S.R.	5 pairs	0- 8- 0	2. 8. 0	These are differences that occur in the usual course.

86	240 A.	Trousers khaki	3	1- 5- 1	3-15- 3	May be taken at the actual figures as found on checking-
87	245	Brushes round	14	1- 5- 7	21-14- 2	Taken for store use painting.
88	247	Chalk marking	10	0- 8- 0	0- 6- 8	Such articles are purchased only for store use. They by their nature do not readily admit of a balance being struck.
89	249	English Coal	1228 lbs.	25- 0- 0 a ton	13-11- 3	do
90	250	Curry Comb	1	0- 6- 0	0- 6- 0	See item No.172.
91	260	Mittens	1	1- 6- 0	1- 6- 0	Sealed sample.
92	264	Paper black	1	0-15- 0	0-15- 0	Such articles are purchased only for store use. They by their nature do not readily admit of a balance being struck.
93	268	Pins picketting iron	91	0- 4- 6	25- 9- 6	May be taken at the actual figures as found on checking. These had been used up for pals which were pitched in the compound.
94	269	Punches	1	3- 0- 0	3- 0- 0	Was in use with the cutter.
95	274	Screws of sizes	2¼ doz.	0- 0-10	0-1- 11	
96	275	Sheets tin	6 lbs	0-12- 0	4- 8- 0	Such articles are purchased only for store use. They by their nature do not readily admit of a balance being struck.
97	"	do brass	3 lbs	0-12- 0	2- 4- 0	
98	"	do zinc	14¾ lbs.	0-12- 0	11- 1- 0	
99	"	do iron	57½ lbs	0-12- 0	43- 2- 0	
100	276	Soap sunlight	4	0- 3- 3	0-13- 0	-do-
101	278	Stirrup leather	3	2- 2- 0	6- 6- 0	Issued tp I.S.T.Corps. since taken to account.
102	279	Stretchers blanket	2	10- 0- 0	20- 0- 0	Unserviceable.
103	281	Tar	162 lbs	0-2- 0	20- 4- 0	Such articles are purchased only for store use. They by their nature do not readily admit of a balance being struck.

(3)

54

11126.

35

No. 12377 Revenue

29 JUN 1917

GEN. & REV. SECRETARIAT
V
GENERAL
29 JUN. 1917

Office of the Chief Commandant,
Mysore State Troops,
Bangalore dated 27.VI.1917.

FILE NO 97 G 16
SERIAL NO 5

From

Colonel.J.Desaraj Urs C.I.E., M.V.O.,

Chief Commandant,Mysore State Troops,Bangalore.

To

D.M.Narasinga Rao Esq.B.A.B.L.,

Secretary to Govt of H.H.the Maharaja

of Mysore General Department,Bangalore.

Sir,

With reference to Government Order No.G.7781-2/Mily.97-16-2 dated 9th December 1916, I have the honor to state for the informatio of Government that a committee consisting of the marginally noted Officers assembled at the Military Stores from 29th January 1917 for the ---- verification of stock and completed the work on 13th April 1917.

President

Mr.R.Puttannah B.A.B.L.
Personal Assistant to
Chief Commandant.

Members

1.Resaldar Sheik Musthapha
(now Regimentdar Mysore Horse.
2.Resaldar Abdul Gaffar late
Officer Commanding Depot I.S.Lancers
3.Commandant C.Hari Rao 2nd Battalion Mysore
Infantry.

2. From the enclosed statements showing the result of stock taking it will be seen that out of a total of 315* items - 137 items show excess over the book balances and 83 show deficiency while in the case of 95 items the book balances agree with the actual quantities found in stock at the time of verificat-ion.

* includes 11 sub items under 82 & 83.

In the Mobilization stock of articles one pair of socks is found short and some nails and poles are wanting in the articles belonging t-o tents.

I-n the list of ammunition 13¾ lbs of Gun-powder is shown as excess in stock over the quantity shown as the Book balance.

3. On asking him the reasons for the differences in stock the Store Superintendent has explained in his memo dated 18th May 1917 and 5th June 1917 copies enclosed how and why the differences

W.D. 0244—GPB—6,00,000—19-5-16—S.

191

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

Memo dated 18th May 1917. Submitted to the Chief Commandant Mysore State Troops, Bangalore.

=====

With reference to memo No.10279 dated 3rd May 1917, begs to note below the reasons for the differences between the actual quantity and the Book Balance.

(1) Items marked (a) are differences t-hat occur in the usual course and the figures may therefore be allowed to stand as they are now as per book balances. Any net differences (+ or -) will be shown at the time the stock is exhausted.

(b) May be taken at the actual figures as found on checking.

(c) Denotes articles such as Grease, Coal, sealing wax, tar etc purchased only for Store use and which by their nature do not readily admi-t of a balance being struck. Such items may be taken as per quantities found on checking.

(d) Reasons are given in the "Remarks" column for other~~wise~~ items.

====

(Sd) C.M.Raghavendra Rao
Superintendent,
Mysore Military Stores.

17th May 1917.

"Copy"

Colonel
~~u:f~~ Commandant,
Mysore State Troops

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section 2nd

File No. 97-

Serial No. 1

GENERAL AND REVENUE SECRETARIAT

( )

, the *191* .

No. G 822

Date of issue 10th July 917

Signed by M. Egerton

To

The Chief Cmd.t, M.S.T.

Sir,

With reference to your letter No 12399 dated the 27th June 1917, I am directed to enquire whether all the articles ~~mentioned~~ referred to in the lists forwarded therewith were checked by all the members and the President of the Committee or whether each of them

over.

checked a few articles independently.
Of the latter I am to request
that the original stock lists
prepared by the members
individually at the time of
the verification may be
kindly furnished.

2. I am also to request
you to kindly obtain and forward
the explanation of the Supdt;
daily stones on the following
points:-

(a) The deficiencies in items
Nos 197, 228, 230, 235, 236,
268 and in the articles
belonging to tents.

(b) Whether the deficiencies
under several items which
are explained by the Supdt
to have been issued to the
Cutter, or Checker or others
find a place in the Abstract
account of the stores and
if not why. If they, however,

List of enclosure

Copied by

Examined by

W.286-GPB-60,000-15.11.16

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

find a place in the accounts how there could have been any deficiency at all.

(c) What prevented the Supdt. from producing before the Committee for verification the articles found wanting under certain items if they really existed in the Sample bureau as stated

3. I am further to ask that in respect of items Nos 9, 11, 13, 31, 48, 49, 76, 82, 97, 112, 121, 128, 132, 136, 139, 144, 156, 159, 185, 197, 198, 230, 235 & 236, in which articles of different value have been clubbed together, (2) regarding particulars the quantity found, book balance & ~~particulars~~ may be separately furnished for each sort.

4. On respect of items
Nos 126, 186, 191, 223, 245, 249,
250, 264, 274, 276, 281, 284, 288,
289, Stores in the Mobilization
Stores and last ~~articles~~
~~found~~ Nail Spoles the value
of each article found short
may kindly be intimated.
5. The favour of a very early reply
is requested.

I have &c

For Secy to Govt

GPB—20,000—16-2-14

14/8/1917

44

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to .. ..

Section
File No. 7/-16
Serial No. 9

GENERAL AND REVENUE SECRETARIAT
( )
, *the* 191 .

No.

Date of issue 14.8.17

Signed by

To

The Chief Sandt, M.S.T.

Sir,

With ref: to your letter No 1009 dated the 27th July 1917, I am directed to forward herewith the lists ref: to therein and to request that they may kindly be returned along with the particulars called for in this Office letter No G. 322 M. 10-7-17

over.

at a very date.

vc &c

Sec'y to Govt.

List of enclosures.

Copied by

Examined by

W.D86—G.P.B.—60,000—15.11.16

WD A0350—GPB—1,000—15-9-17

65

C. C. O. 3]
Address.

27 NOV 1917

Postal: Window delivery,
No. 13, Bangalore.
Telegraphic: "Statroops"
Bangalore

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS,

Dated Bangalore the 24-11 November 1917.

4036.

17 18
Emf
97-16
14

No. 4996,
Enc. 7 statts: &
Stores Purchase memo &.

FROM

Colonel.J.Desaraj Urs C.I.E., M.V.O.

Chief Commandant, Mysore State Troops,

Bangalore.

To

C.S.Balasundaram Iyer Esq B.A.,

Chief Secretary to Govt of H.H.the Maharaja

of Mysore,Bangalore.

Sir,

With reference to your letter No.G.322/Mily.97-16-6 of 10th July 1917, and subsequent reminders thereon re the verification stock lists of the Military Stores, I have the honor to state as follows:-

Para 1 of the above reference.

All the articles noted in the list of Mobilization articles tents, and ammunition, w-ere checked together by 3 members of t-he Committee, while with regard to the remaining articles contained in the other stock list each of the members checked a few of them i-ndependently. The original st-ock lists prepared by the members i-ndividually at the time of the verification of stock are herein enclosed for your information as requested. These are only rough lists from which the consolidated list has been prepared and forwarded to you.

Para.2.

As regards t-he information called for regarding the --- deficiencies the memo of explanat-ion dated 29th August 1917 of the

JD

46

Urgent

Subd. to l.c., M.S.T.

Audd 29/8/17 List sent. recd. 29.8.17 Do received on 30-8-17.

memo sent 6.9.17

With reference to C.C's memo dated the 18th August 1917 forwarding for explanation letter No.G322/Mis. 97-16-6 dated the 10th July 1917 from the Genl. Secy. to Govt. to the Chief Commandant, I beg to state as follows:--

I. Para 1 The verification lists prepared by the individual committee members have been submitted by them to the President of the Committee.

Para 2(a) Nos.196 and 197 are both of them Khaki drill breeches which cannot be easily distinguished unless specially examined. During verification, six of the former and seventy-four of the latter were counted by one of the members of the committee. After it was found that this did not agree with the book figures I re-examined the stock and found that three of the latter had got mixed up with the former which accounts for the apparent deficiency. This has now been separated and put with the stock of No.196

Nos.228, 230 and 235 The deficiency of 22 marks under the items is accounted for in the same manner as the above. These 22 got mixed up with No.234 which shows a corresponding excess.

No.236 shown as deficient is found with item No.226.

No.268 The nb. of tent pins counted in the stores was as shown in the verification statement, 58. The remaining 91 had been used up for pals which were pitched in the compound for airing.

This is the 1st time the tents stock is taken. The nails & poles must have been lost during use on the several years past.

Poles

~~I do not understand how in spite of this the deficiencies shown in the list have been arrived at~~

2 (b) The articles mentioned in this classification were not issued from stock and have

therefore

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to Government. With regard to the latter, as a detailed account of expenditure of the articles cannot be maintained, the total stock credited in the accounts will have to appear as stock balance until the stock is exhausted completely when it may be shown as ued up.

(3)

A Statement shewing the value of the articles is appended hereto II.

With regard to the reconciliation of the several discrepancies in question, the method of verification adopted did not permit of a simultaneous comparison between the two sets of figures at the time of checking. In fact the checking was done without reference to the stock book and it was only after all the stock was checked the results were compared with the book balance. It is thus clear that the Superintendent had no idea of the nature and extent of the discrepancies until the comparison was instituted, and he cannot, of course, be expected to reconcile the discrepancy in each articles until after he knew that the discrepancy did exist.

(4)

III The file together with the General Secretary's letter under reply are submitted herewith.

Ankaghavendra Rao

29th August 1917. *Superintendent, Mysore Military Stores*

WD A0350—GPB—1,000—15-9-17

C. C. O. 3]

Address.

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS,

Dated Bangalore, the 28th December 1917.

Postal: Window delivery,
No. 13, Bangalore.
Telegraphic: "Statroops"
Bangalore

No. 5764
Enc. 4

FROM

Colonel.J.Desaraj Urs C.I.E., M.V.O.,

Chief Commandant, Mysore State Troops,

Bangalore.

To

C.S.Balasundaram Iyer Esq B.A.,

Chief Secretary to Govt of H.H.the Maharaja

of Mysore,Bangalore.

Sir,

In continuation of this office No.4996 of 25th November 1917, I have the honor to state that, on forwarding to the Comptroller a copy of this office No.12399 of 27th June 1917 addressed to you asking him whether the surpluses marked (a) in para 3 of the above may be allowed to stand as they are till the stock is exhausted as proposed by the Store Superintendent, he replied in his No.1410/I 31 date-d 26th July 1917, that the result of verification of st taki-ng must lead to practical action, and that the surpluses sh therefore be debited to st-ock at once (a copy of which is heret attached for your information). The Superintendent, who was asked note his opinion on the Comptroller's reply suggests that it woul desirable to obtain the opinion of a few expert tradsmen doing -- business in the several lines of articles in question, since sor

Letter No.1410/Mily.31 dated 21/26th July 1917 from the Comptroller to the Government of Mysore, Bangalore, to the Chief Commandant Mysore State Troops, Bangalore.

=====

With reference to your memo No.12400 dated 27th June 1917 forwarding copy of your letter No.12399 of same date addressed to the Secretary to Government re-the verification of stock in the Military Stores, I have the honor to state that all the articles noted in the statement are capable of being accurately measured or counted, and I do not understand why the result of verification should not be brough on account. It is only in the case of coal that there may be some wastage due to any small quantity being reduced to powder by stocking handling and weighing.

Stock taking should be accurate and its results must lead to practial action either for discovery of shortages or of excesses due to less issues or other causes. In any case the results of verificati must be brought on account at once. Surpluses should be debited to stock and credited as revenue and deficiencies credited to stock and debited to advance for recovery from persons responsible.

In the case of coal etc, where wastage is inevitable --- shortages to the extent admissible as determined by you may be charged off as such after they are reported to you and passed by you.

=====

"Copy"

J D Sturgh
Colonel.

Chief Commandant,
Mysore State Troops.

Submitted to the C.C. M.S.T.

With reference to C.C's Memo dated the 10th August 1917 on Comptroller's letter No.1410 Mily. 31 dated 21/26th July 1917, calling for report on the subject matter dealt with therein, I beg to state with due deference, that the more appropriate source to be obtain information about excess of deficiency in the measurement of piece goods would be some experts in the line, say either manufacturers or large dealers in piece goods. As the subject is an important and interesting one to the Stores, I placed myself in communication with a number of such firms and have received replies from a few of them. Extracts from the replies that I have received are submitted herewith which, it will be seen, are diametrically opposed to the views ---- expressed by the Comptroller.

2. As the Comptroller's view that all the articles are capable of being accurately measured or counted has been questioned by expert opinion, it follows that the recommendation based on his view, to - -- bring the result of verification on account, also stands questioned. In the face of the expert opinions obtained, it will be seen that the imperative recommendation of the Comptroller to debit surpluses and credit deficiencies to stock a/c, will only tend to secure a failure of justice. I therefore respectfully leave the matter to be decided equitably by the Chief Commandant.

3. With regard to surplus or deficiency in actual counting of store articles, I beg to submit herewith extract from Government of India Standing Order No.184 (Railway Department) Manual of Stores Accounts (S.R.O.L. Code, Vol. 1) which shows that Similar latitude is shown as in the case of measuring piece goods.

29/8/1917

Sd/-C.M. Raghavendra Rao
Superintendent,
Mysore Military Stores

" Copy "

Colonel.
Chief Commandant,
Mysore State Troops.

Extract referred to in para 1 of this office memo dated t 29th August 1917, to the C.C., M.S.Troops.

---

(1). The Muir Mills Company Limited, Cawnpore

" Cotton cloth is generally folded by us on machines which throw a lap of one yard exactly, and by counting the laps measuring by a yard stick is avoided.....You have of course to cut such pieces to meet indents on your stores, and some allowance should be given you as compensation for loss of yardage which will occur to any one who is cutting off lengths from pieces of cloth every day. For instance, say from a piece of cloth 40 yards you were required cut off 12 lengths each three yards, we should not expect to find 4 yards over when measuring the remaining part of t piece. It is usual to give good measure, and at least one inch pe yard should be allowed, thus giving 40 inches to cover invisible loss. "

2. The Mysore Chamber of Commerce, Bangalore and The Trades Association, Bangalore City.

" It is the practice in Europe to allow generally an inc for every yard of cloth..... In measuring cloth a great deal depends on the pressure exercised in the stretch by the measurer."

3. The Elgin Mills Company Limited, Cawnpore

".....there are no actual hard and fast rules in the issuing and stock-taking of piece goods,-most firms having their o ideas on the subject.....So far as we are concerned, we allow a deviation of 5% always when taking stocks of cotton piece goods seeing that it is our custom to always give a small quantity in excess of that ordered, to allow for stretching. We find ourselve that no two men arrive precisely at the same total when measuring particular lot of cloth ".

4. The Mysore Spinning & Manufacturing Co., Ltd.,

"..... We beg to state that we have no formula to accoun for the deficiencies or excesses found in cloth, as they are likel to occur very often....."

5. Messrs. J. Duxbury & Co., Ltd., Bombay.

" It is quite true that differences occur in measuring because of the [illegible] of cloth [illegible]"

G. R. S. VI—G/32]

2 394

56

SUBJECT.....

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Diary No. of letter replied to .....

Section Genl

File No. 97-16

Serial No. 15

GENERAL AND REVENUE SECRETARIAT

( )

, *the* - 191 .

No. C

To

(1) ~~The Supdt, Govt Press & Stationy~~

(2) The Chief Electrical Engineer

(3) The Agent for Mysore Rly

(4) The D.G. of Police

(5) The Director of Industries and Commerce

Dear Sir,

I am desired to request you to kindly intimate for the information of Govt whether the stores in the x is being

over.

Date of issue.....

Signed by.....

394

~~(1) Stationery Depot~~

(2) Electric Stores.

(3) Railway Stores.

(4) Police Stores

(5) Central Industrial work shop.

periodically verified and, if so,
how deficiencies or surpluses
in articles found after
verification are disposed of,
whether articles of a
similar nature but of
different value are clubbed
together, what powers are
exercised by you with respect
to writing off the accounts
and to what classes of
articles limit, if any, is
attached in regard to discrepancies.

2. Information may also
be kindly furnished as to
how deficiencies in articles
of a contingent nature, which
are required frequently
for use in the Department
are dealt with.

Yours Sincerely

for Chief Secy

List of enclos

Copied by

Examined by

W.D.6—GPB—60,000—15-11-16

D.O.No. 7629

DIARY NO. 8926

Office of the Director of Industries and Commerce in Mysore,
Bangalore, 8th May 1918.

Dear Sir,

With reference to your letter No.G.1. 90/Mis. 97-16-17 dated 1st May 1918 regarding t... stock in the Central Industrial Workshop, I wri... state that there is no stock in the Central Industrial Workshop but all the stock is maintained in the ---- Central Industrial Stores. The Stores were completely counted by Mr. Lakshminarasimhya in the latter half of September 1917 and they will again be counted by the end of June this year. All the surpluses found are generally taken back into books with values and reissued. The codal rules of the P.W.D. authorise the Superintending Engineer to write off deficiencies in the stores up to a certain limit. That power was being exercised by me when I was only in administrative charge of the Workshops, but after its transfer finally, no cases have been brought to my notice.

Regarding

OFFICE OF THE
INSPECTOR GENERAL OF POLICE IN MYSORE.

No. 546

8955

Bangalore Dated the 9th May 1918.

17 18

97-16

Dear Sir,

With reference to your D.O. No. G 14687-90/ Mily. 97-16-17 dated the 1st Instant, I beg to state that the stock in the Police Stores is being examined and verified annually by a committee of two Superintendents nominated by the Inspector General.

2. There have been no instances of deficiencies or surpluses but if there should be any surplus, the same would be added on to the stock account, and if there should be any deficiency(which hardly occurs) the Store keeper would be held responsible .

3. Articles of a similar nature but of a different value, are not clubbed together.

4. No powers are exercised by the Inspector General with respect to the writing off the accounts, and

instances

9073

GOVERNMENT OF MYSORE

Electrical Department.

IN REPLY REFER TO
NO.
ENCLO.

Telegraphic Address
"GOMED."

CODES USED
LIEBER'S
A. B. C. (5TH EDITION.)
USINESS TELEGRAPH CODE.

OFFICE OF THE CHIEF ELECTRICAL ENGINEER,

Bangalore, 13th May 1918.
(Mysore, India.)

Dear Sir,

With reference to your D.O.G.14687-90/Mis.97-16-17 dated 1st of May 1918, I will reply to the questions as follows:-

1. When I took charge of the Cauvery Power Scheme, I found that the stock in the different sections had not been regularly counted every half year for a long time and I began to impress on the Sectional Officers the absolute necessity of counting and verifying their stocks every half year in accordance with the regulations. We have now just got the countings done in all of the sections and the shortages and surpluses are being traced. In the Sivasamudram section the stocks have been counted regularly since December 1915, while for Bangalore Lighting and Power, the first counting that we have a report of is for June 1917.

2. Shortages or surpluses found in the counting are investigated and traced and when the value falls within my powers, written off, if out of my powers submitted to Government for disposal. Stores in

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all of the sections except Bangalore Lighting and Power and the Chief Store-keeper have been for some time past counted regularly and are in good order with all differences properly adjusted.

3. I do not clearly understand this question but will presume that you mean "if an article was bought one year ago at a certain value and the same article bought this year, but at a different value, the average value of the old and new stock is taken for purposes of valuing the articles for issue from the stock and for purposes of valuing the total stock in the stores." It would be impossible to carry one or two articles at a certain value, while exactly the similar articles were carried at another value and make issues at their proper value. This is the proper procedure.

4. My powers are such that I can write off in the case of stock a total of Rs.200/- and in the case of Tools and Plant Rs.500/- in any one case. There is no other classifications of the order to which these limits apply. I would like to add that this power is very little exercised and only after a careful investigation to satisfy myself that the discrepancies were unavoidable.

With reference to the 2nd paragraph, I do not quite understand what information you wish, but will assume that you mean in connection with the purchase of

Immediate.

9687.

Office of the Agent,
Mysore State Railways,
Bangalore, 30th May 18.

No. 179

GEN. & REV. SECRETARIAT
GENERAL
31 MAY 1918

Dear Sir,

In reply to your D.O.No.G.14687-9/MG.97-16-17 dated 1st May 1918, I write to inform you as follows:--

The Stores of the Railway Department are being verified periodically and the differences adjusted in accounts by debit or credit to works concerned under my sanction or that of Government as may be necessary vide items 77 to 79 of Schedule of Agent's Powers sanctioned in G.O.No.1641-1644-Ry-F-2-O.L.16-17 dated 29th November 1916.

A separate account is opened for different dimensions of each description of articles in conformity with the nomenclature and classification of stores prescribed by the Railway Board.

Deficiencies in articles of a contingent nature are dealt with in the same manner as other stores.

Yours sincerely,

35/5

To

C. S. Balasundaram Iyer, Esq., B.A.,
Chief Secretary to Government, Bangalore.

SN.

S.

Proceedings of the Government of H.H. the Maharaja of Mysore. 62

****

Read:-

Correspondence ending with letter No. 5784 dated the 26th December 1917 from the Chief Commandant, Mysore State Troops, forwarding a statement showing the result of the verification of the stock of articles in the Military Stores with a copy of the explanation of the Superintendent of the Stores for ~~xxx~~ surpluses and deficiencies.

****

Order No.

Dated Bangalore 1918.

Recorded with the observation that the report discloses large differences in stock, viz., surpluses in certain cases and shortages in certain others, the value of the latter amounting to a large sum.

2. It is stated that the Committee appointed in December 1916 for the purpose of verification were engaged for 2½ months on this work but the verification lists furnished show that the stock was actually verified only on 10 days, the last day on which they were engaged on the work being 17th February 1917. The report of the Committee reached Government in June 1917, over two months after the completion of the verification. Besides, according to Government Order No. G.11527-8/Mily.215-14-8 dated 14th February 1916, the report should have been submitted in the month of July, soon after the close of the preceding official year. It is hoped that

nature of the articles. In some cases the Superintendent has accounted for the deficiencies by explanations such as "was with the cutter or Chucker or others", "was in the sample bureau" &c. Such transactions should have been brought on the accounts as they took place and it was the duty of the Superintendent to have produced at the verification the articles reported to have been with the cutter or others or kept as samples, if such was the case. With regard to another class of items it is said that the stock "may be taken at the actual figure as found on checking". This remark applies mostly to items under which surpluses have been shown in the consolidated list by clubbing together, similar items and ignoring deficiencies under individual items included in the group. Such deficiencies therefore remain unexplained In regard to shortages under certain other items, it is stated that the articles are of a contingent nature required for store use and are therefore not capable of being strictly accounted for. It is highly irregular to have not maintained a stock account of such articles and the explanation is unacceptable.

5. In view, however, of the fact that small differences might occur in the case of articles whose quantities are determinable by weight or measurement owing to the difficulty of enforcing exactness at every issue and receipt, Government are pleased to direct that allowances be made in the present and future cases as follows:-

(a) In the case of cloth-differences up to 3% of the original length of the piece -

does not support his proposal to defer bringing such surpluses into account till the stock is exhausted. The procedure suggested by the Comptroller cannot involve any difficulty or inconvenience and there is no good reason why it should not be adopted. The Government Order No.F.11527-8/Mily.215-14-8 dated 14th February 1916 has in fact already directed the adoption of this procedure.

7. Government are pleased to empower the Chief Commandant, Mysore State Troops, to sanction the writing off the accounts small differences in future in accordance with the scale laid down in para 5 above provided the net deficiencies to be written off after an annual stock taking do not exceed Rs.500/- in value of the deficiency in a single item uncompensated by surpluses under other similar items do not exceed Rs. 100/-.

8. As regards the form of the annual stock verification report, it is observed that there is no need for the submission to Government of an elaborate return giving particulars of all articles in stock. Future reports may therefore consist merely of a certificate of verification with a brief review of the result bringing out the details of the main items under which any surplus or deficiency is found.

Chief Secretary to Government.

To

The Comptroller(through Financial Secretariat.

The Chief Commandant, Mysore State Troops.

CP.

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Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. G. 22509-10—Mily. 282-18-4, dated 30th March 1920.

Verification of Stock in the Military Stores.

Prescribing revised rules for the —— and the submission of periodical stock returns to Government.

W D 2334—GPB—6-5-20—143

inevitable in the usual course, and they consider it necessary to lay down generally the extent to which deficiencies may be allowed as having occurred in the usual course. They are accordingly pleased to direct as follows :—

(1) For differences of measurement as in the case of cloth and other textiles, an allowance up to 3 per cent may be made;

(2) As regards countable articles, when excesses under some heads are found against deficiencies in others and the articles under the different heads are such as are likely to be mixed up and mistaken for one another, the deficiencies may be over looked;

(3) In the case of small articles received and issued in large quantities at a time, such as hooks, rings, buttons, etc., a small allowance of 2 per cent may be made;

(4) Reasonable allowance should also be made for dryage, wastage, etc., in the case of articles liable to such changes. In such cases the verifying officers will suggest the extent which may be allowed as reasonable in each case.

(5) Deficiencies in excess of the above limits, if not properly explained, should be made good by the persons on whom responsibility for the same is fixed after enquiry.

5. The Chief Commandant will be guided by the limits of allowance here laid down in dealing with ~~efficiencies~~ deficiencies and will note the result of applying them in reporting cases exceeding his powers for the orders of Government.

6. The point raised by the Chief Commandant in regard to the surpluses that may be noticed in stock-taking is whether they should be brought on the accounts forthwith or kept in suspense until the stock under the heads showing such surplus is exhausted. The Chief Commandant proposes the latter procedure but the Comptroller thinks that such surpluses should be brought on the accounts when discovered. Government have fully considered the question and are of opinion that, deficiencies being treated as ordered above, there is no reason to defer bringing surpluses on the accounts. In para 3 of the Government Order of 14th February 1916 read above, Government directed that the surpluses there dealt with should be brought on the stock account and they are now pleased to direct that the same procedure be adopted in all cases of surplus.

7. Government have now before them, besides the report of the verification of stock for 1916-17 referred to above, the report of the verification for 1917-18 received with the Chief Commandant's letter No. 10711, dated 31st May 1918, and also the report of transfer of the charge of the stores from Mr. C. M. Raghavendra Rao the previous Superintendent of the Stores to Mr. Ponnusami Mudaliar who succeeded him in that post. These reports also disclosed certain deficiencies and surpluses and they will be returned to the Chief Commandant who will deal with the same as above and submit a report of the result for the information or orders of Government according to the deficiencies are within or in excess of the powers now delegated to him. In the meanwhile, Government wish to lay down the procedure to be adopted in two other matters referred to by the Chief Commandant in his letter of 27th December 1916. The first of these relates to the explanation of the Superintendent that certain articles noted as not found at the time of verification were with the cutter or chuckler or in the sample bureau, etc., Government wish to be observe that this explanation cannot be accepted. All articles not found in stock at the time of verification should have been accounted for then and there and, if with the cutter or chuckler or in the sample bureau, should have been stated as such. The Superintendent should have a separate register for recording issues of such suspense nature. The second matter relates to certain articles required for use in the Stores such as coal, sunlight soap, etc. The Superintendent states that detailed accounts of these articles cannot be kept. The practice of using up these articles without showing the same in the accounts is irregular and should be discontinued, and all articles purchased or used or issued by the Stores should invariably be brought on the accounts in future.

8. Government expect that, with a strict observance of the instructions issued in Government Order No. G. 17230-1—Mily. 167-16-2, dated 25th June 1917, for the maintenance of the accounts in the Stores and the delegation of powers to the Chief Commandant for dealing with differences as above and the consequent simplification

	Govt. Stationery Depot:	Central Electric Industrial Stores ~~Stores~~ Stores	Railway Stores	Police Stores
1) How deficiences or surpluses in articles found after verification of stock are disposed of-	Surpluses are brought on the stock and deficiency written off the accounts.	All the surpluses found are taken to account.	They are properly adjusted in the accounts by debit or credit to works concerned	If there should be any surplus it would be added to the stock and deficiency made good by the store keeper.
2) Whether articles of a similar nature are clubbed together.	Yes	They are clubbed together and valued at the average rate.	They are clubbed together and valued at the average rate.	A separate account is opened.	They are not clubbed together.
3) How deficiencies in articles of a contingent nature are dealt with.	In the same way as other stores.	If the articles are damaged or broken they are changed by works bill. No such case has come to notice.		They are dealt with in the same manner as other stores.
4) What powers the Heads of Depts exercise.	None by the Supdt.	None	He can write off deficiencies in the case of stock up to Rs 200/- and tools & plants up to Rs 500/-	He can write off losses of stores up to Rs 200 and tools and plants up to Rs	None

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